however, it is proved that any particular land has remained out of cultivation owing to the heaviness of the assessment, that there is no demand for it and that a concession may be allowed without injury to the interests of Government, special recommendations may be sent up to Government and such will be favorably considered.

SUBJECT No. 76.

Reduction of tax on vacant building sites and hittals.

(1) Messrs. A. Narasimhaiya and Ramaiya, Malvalli Taluk.

(2) Kalhalli Chikmallappa, Gundlupet Taluk.

(3) & (4) Messrs. A. Shama Rao and B. Sitaramaiya, Chikmagalur Taluk.

Summary of discussion.—(1) The minimum tax on vacant building sites less than ten guntas and on hittals is annas 8. As this is a hardship to poor raiyats, it is prayed that the tax on hittals of less extent than the above and on vacant building sites be reduced in proportion.

(2) Irrespective of the extent of land owned by each individual, shanbhogs demand a uniform tax on vacant building sites. As this is a hardship to people, it is requested that the tax may be regulated according to the extent of land held by villagers.

(3) The present limit of ten guntas allowed free of tax includes the dwelling house also. It tends to make the houses insanitary. It is requested that the limit of hittal land allowed free of assessment be increased to 30 guntas.

(4) Hul-hittals may be exempted from assessment, as the tax is a burden on the poor raiyats.

Reply of Government.—The reduction of the minimum rate of assessment on hittals in Malnad and Maidan and the increase of the extent of the non-taxable minimum in the Malnad are noted for favorable consideration in connection with the proposals received from the Revenue Commissioner in the matter.

SUBJECT No. 77.

Enhancement of assessment during re-survey.

Mr. Channabasappa Gowda, Nagar Taluk.

Summary of discussion.—It is requested that no addition may be made at the revision settlement to the existing rates of assessment which are already high.

Reply of Government.—Noted and referred to the Superintendent of Survey.

SUBJECT No. 78.

Enhancement of wet rates during re-survey is a hardship to raiyats.

Mr. Veerappa Reddi, Bangalore Taluk.

Summary of discussion.—The enhancement of wet rates in re-survey, as is evidenced in the Bangalore Taluk, is very discouraging to raiyats. The same may be reduced and the raiyats saved. The increase of wet rate from Rs. 4 to 7 per acre is very exorbitant especially where there is no adequate supply of water. In the case of tanks sufficient allowance has not been made for defective water-supply.

Reply of Government.—The rates have been pitched with great moderation. Water classification has been revised, and when there has been any diminution of water-supply, the same has been allowed for during the re-settlement. In the case of persons considering themselves

affected by the revised rates, they are allowed three months' time to appeal against the rates after they are announced.

SUBJECT No. 79.

Reduction of the high rate of assessment in some parts of the malnad.

Mr. C. Srinivasa Rao, Chikmagalur Taluk.

Summary of discussion.—In some parts of the malnad and semi-malnad the assessment is very high. The raiyats in these parts pray that this point may be considered in the ensuing re-survey.

Reply of Government.—Will be referred to the Superintendent of Survey.

SUBJECT No. 80.

Reduction of the upset price on coffee lands.

Mr. T. Narasinga Rao, North Mysore Native Planters' Association.

Summary of discussion.—Considering the low price of coffee, the present upset price of Rs. 10 per acre is high. It is requested that it may be reduced to Rs. 5.

Reply of Government.—The matter is under consideration.

SUBJECT No. 81.

A special cess on all coffee-bearing lands.

Mr. T. Narasinga Rao, North Mysore Native Planters' Association.

Summary of discussion.—Associations of European coffee planters in Southern India are urging the Government to levy a cess of 4 annas per acre on all coffee-bearing lands for the purpose of advertising Indian coffee. Should Government contemplate to give effect to this requisition of the European planters, it is urged that the Native planters in a body are not in favor of the cess, as, in their opinion, it amounts to a tax on land, and that it will not materially help them in any way.

Mr. C. Vasudeva Rao suggested that this fact might be brought to the notice of the Government of India, who would be moved by the European planters to authorize the levy of such a cess at the port of export.

Reply of Government.—Will be noted for consideration when any application for the levy of such a cess is made.

SUBJECT No. 82.

Minimum area for coffee lands.

Mr. Malali Venkataramaiya, Manjarabad Taluk.

Summary of discussion.—The recent reduction of the minimum area for the sub-division of lands for coffee cultivation from 15 to 5 acres applies only to Government waste lands. The concession may be kindly applied to hiduvali lands also, in cases where sub-divisions have to be effected consequent on sale, mortgage, etc.

Reply of Government.—Will be considered.

SUBJECT No. 83.

Local cess may not be collected on irrigation cess also.

Mr. H. Rama Rao, Tumkur Taluk.

Summary of discussion.—Local cess should be levied on land revenue alone. There are instances where land revenue and irrigation cess have merged into one and in such cases local cess is being levied on the combined amount. It is prayed that in such cases local cess may be collected on land revenue alone.

Reply of Government.—The amount involved would be less than $\frac{1}{256}$ of the land assessment and is therefore